Exercise 13 – Ranger Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9- 2010)	Intal				•	nal Revenue S lity Rev	iew She	et		OMB # 15	345-1964
Section A. Page Thank you for allo to help our certifie You will need yo Tax information Social security Proof of Identit	wing us to pre d volunteer pro ur: n such as Forn cards or ITIN	pare your eparer in c ns W-2, 10 letters for	tax ref comple 099, 10 you ar	turn. It i eting yo 098. nd all p	s very im ur return. ersons or	If you have	any questi				is form
Part I. Your Per	sonal Inforn	nation									
Your First Na Richie			M. I.	- 1	Name nger				X Ye		
2. Spouse's Firs	t Name		M. I.		Name					use a U.S	3. Citizen'
Angela 3. Mailing Addre 456 Second Stree			Q Apt		City Your Ci	tv		State YS	Zip	S No Code Ir ZIP Cod	de
4. Phone Primary: 316-55		Other:			1	E-mail					
5. Your Date of 10/13/1972	Birth	6. Your Military				_	u Legally Blir and Perman		Disable	ed 🗌 Yes	s × No s × No
9. Spouse's Dat 09/13/1975	e of Birth	10. Spou Homema		ccupat	ion		use Legally E and Perman		Disable		s × No
13. Can your pare	ents or someor	ne else cla	im yo	u or you	ır spouse	on their tax	return?	Yes	× No	Unsu	re
Divorced	Did you live wit or Legally Sep Year of spous	arated: Da	te of f							□No	
2. List the name	of everyone bo										2010.
Name (f Do not enter Spouse's n	your name or	Date o (mm/c	f Birth Id/yy)	(e.g. sc	ship to you n, mother, ster)	Number of months lived in your home	US Citizen o resident of th US, Canada or Mexico (yes/no)	e 12	Single as of 2/31/10 es/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(6	a)	(b)		(c)	(d)	(e)		(f)	(g)	(h)
Lennie B Ranger		12/1			Son	12	Yes		Yes	Yes	No
Elizabeth P Range	er	11/19	9/00	Dai	ughter	12	Yes		Yes	Yes	No
Volunteers a uphold the hTo report ar	nighest ethic	al stand	ards.								

Catalog Number 52121E

or email us at WI.Voltax@irs.gov.

			Section A. To be completed by Taxpayer (continued)
Par	t III.	Income	- In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)
Yes	No	<u>Unsure</u>	
×		_ 1.	Wages or Salary? (Form(s) W-2)
	X	<u> </u>	Tip Income?
	×	<u> </u>	Scholarships? (Forms W-2, 1098-T)
	X	4.	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,
_	_	_	1099-DIV, 1099-OID)
Ш	×	<u> </u>	Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s)
			1099-G)
\vdash	X		Alimony Income?
		□ 7.	Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)
	×	□ 8.	Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?
			(Form(s) 1099-B)
	X	□ 9.	Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)
Ī	$\overline{\times}$	_	Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)
	×	<u> </u>	Unemployment Compensation? (Form(s) 1099-G)
	×	<u> </u>	Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)
	×	<u> </u>	Income (profit or loss) from Rental Property?
	×	<u> </u>	Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:
			(Forms W-2 G, 1099-MISC)
Par	t IV.	Expen	ses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)
Yes	<u>No</u>	<u>Unsure</u>	
	×	☐ 1.	Alimony: If yes, do you have the recipient's SSN? Yes No
×		<u> </u>	Contributions to a retirement account? IRA Roth IRA 401K Other
	×	☐ 3.	Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)
	×	4 .	Unreimbursed employee business expenses (such as mileage)?
	×	<u> </u>	Medical expenses?
	X	☐ 6.	Home mortgage interest?
	×	7 .	Real estate taxes for your home or personal property taxes?
	×	8.	Charitable contributions?
\Box	X	<u> </u>	Child/dependent care expenses that allowed you and your spouse, to work or to look for work?
Par	t V.	Life Ev	ents - In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)
<u>Yes</u>	<u>No</u>	<u>Unsure</u>	
	×	1.	Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
	×	2 .	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)
	×	3.	Buy a home? If yes, closing date
	X	4 .	Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	×	_	Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
	×	☐ 6.	Live in an area that was affected by a natural disaster? If yes, where?
	×	7.	Receive the First Time Homebuyers Credit in previous years?
	×		Pay any student loan interest?
	X	<u> </u>	Make estimated tax payments or apply last year's refund to your 2010 tax?
			If so how much?
	×		If you are due a refund, would you like a direct deposit or split your refund?
	×		If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
	X		If you have a balance due, would you like information about all of your payment options? (such as
			payment directly from your bank account, check, money order, credit/debit card or payment plan)

Catalog Number 52121E

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
☐ Yes ☐ No	Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
☐Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones: ———————————————————————————————————
☐ Yes ☐ No ☐ N/A	4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐Yes ☐ No	5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Catalog Number 52121E

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

- Section A & B of this form are complete.
- 2. Taxpayer's identity, address and phone number was verified.
- Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
- 4. Filing Status is correctly determined.
- 5. Personal and Dependency Exemptions are entered correctly on the return.
- 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
- 7. Any **Adjustments to Income** are correctly reported.
- 8. Standard, Additional or Itemized Deductions are correct.
- 9. All **credits** are correctly reported.
- Withholding shown on Forms W-2,1099 and Estimated Tax Payments are correctly reported.
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- 12. Correct SIDN is shown on the return.
- All Quality Review Issues above have been addressed and necessary changes have been made.









Interview Notes - Ranger

While using Form 13614-C to complete the interview with Angela, the following information was used to complete the return.

- Richie was deployed on October 15, 2008, and returned from Iraq in time to enjoy Christmas with his family this past December.
- The only information that Angela brought with her was Richie's W-2. She also told you that they received \$22 of interest income from the Military Credit Union but did not receive a statement.
- They did not itemize last year. The state return does not need to be prepared. She said that neither of them want to designate any of their taxes for the Presidential Election Fund. If there is a refund, the check is to be mailed to their home address.
- The Rangers did not pay real estate taxes in 2010.
- If using 2009 software, apply 2009 tax law. Richie and Angela didn't receive an Economic Recovery Payment. Check no on Lines 10 and 11 of Sch. M.
- Richie and Angela did not receive a 2010 Economic Recovery Payments.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

а	Safe, accurate, FAST! Use Visit the IRS www.irs.gov/				te at			
b Employer identification number (EIN 31-2XXXXXX			1 Wag	ges, tips, other compensation	2 Federal income tax withheld \$0.00			
c Employer's name, address, and ZIP	code			cial security wages	4 Social security tax withheld \$2.067.72			
DFAS P.O. Box 8889				dicare wages and tips 350.40	6 Medic \$483.	care tax withheld		
Indianapolis, IN 4624	19-2410		7 Soc	cial security tips	8 Alloca	ated tips		
d Control number			9 Adv	vance EIC payment	10 Depe	ndent care benefits		
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See	instructions for box 12 \$1,000.00		
Richie Ranger 456 Second Street			13 State	utory Retirement Third-party sick pay	12b Q \$33,350.40			
Your City, State and 2	ZIP Code		14 Oth	er	12c			
f Employee's address and ZIP code					е			
15 State Employer's state ID number	f 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax 20 Locality	name	
Form W-2 Wage and Statement	Тах	010)	Department o	of the Treasur	y-Internal Revenue Se	ervice	
Copy B—To Be Filed With Employ This information is being furnished								

As you were talking to Angela while completing the diagnostics, she mentioned that she needed to get home as soon as possible. A neighbor was coming by her home to pick up a dress that she had altered. When you inquired further, she told you that she did minor alterations and repairs. Her in-home business is conducted in her military-provided housing, as approved by the base commander.

You asked about her income and any money that she spent on supplies. She said that she never had to maintain any inventory because she purchased supplies for each repair as she worked on it.

You explained that the money she earned was taxable. And because it was taxable, she could deduct any related expenses. The net profit would be subject to income tax and to self-employment tax. You advised her that since this was regarded as a business, she needed to keep records of any money received and the money she spent.

Last year she received \$10,300 in income and had \$600 in expenses.

Include this additional information in the Rangers' return.

Form **13614-C** (Rev. 9- 2010)

Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet

OMB # 1545-1964

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. If you have any questions, please ask.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- · Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Inform	ation									
Your First Name		M. I.		Name					u <u>a</u> U.S. (Citizen?
Brennen		E	Nev	vberry				X Yes		
Spouse's First Name		M. I.	Last	Name						. Citizen?
Brenda		E	Nev	wberry				X Yes		
Mailing Address		Apt#	ŧ	City			State		Code	
413 Fourth Street				Your Cit			YS	You	ır ZIP Cod	de
4. Phone Primary: 404-555-XXXX	Other:				E-mail					
5. Your Date of Birth	6. Your C	occup:	ation		7. Are yo	u Legally Blir	nd		☐ Yes	s 🗵 No
11/19/1973	Military				8. Totally	and Perman	ently	Disable	d 🗌 Yes	s ⊠ No
9. Spouse's Date of Birth 12/21/1974	10. Spous Retail Sal		ccupat			use Legally E and Perman		Disable		S × No
13. Can your parents or someon	e else clair	m you	or you						Unsu	
Part II. Family and Depen	dent Info	rma	tion							
☐ Single☒ Married: Did you live with☐ Divorced or Legally Sepa☐ Widowed: Year of spous	arated: Dat	e of fi							□ No	
2. List the name of everyone be If additional space										2010.
Name (first, last) Do not enter your name or Spouse's name below.	Date of (mm/dd		(e.g. so	ship to you n, mother, ster)	Number of months lived in your home	US Citizen o resident of th US, Canada or Mexico (yes/no)	e 12	Single as of 2/31/10 /es/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)			(c)	(d)	(e)		(f)	(g)	(h)
Leah Newberry	07/29/	/01	Dau	ughter	12	Yes		Yes	Yes	No
Rachel Hunt	08/15/	/99	Dau	ughter	12	Yes		Yes	Yes	No
Aaron Newberry	09/08/	/98	5	Son	12	Yes		Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at WI.Voltax@irs.gov.

Catalog Number 52121E

	Section A. To be completed by Taxpayer (continued)					
Par	t III.	Income	- In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)			
Yes	No	<u>Unsure</u>				
X	 X X X	2. 3.	Wages or Salary? (Form(s) W-2) Tip Income? Scholarships? (Forms W-2, 1098-T) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,			
_	_	_	1099-DIV, 1099-OID)			
	×		Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)			
	×	_	Alimony Income? Self-Employment Income/Loss (such as earnings from contract labor, small business)?			
	×	□ 8.	(Form(s) 1099-MISC) Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?			
	X X X X	10. 11. 12. 13.	(Form(s) 1099-B) Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) Unemployment Compensation? (Form(s) 1099-G) Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) Income (profit or loss) from Rental Property? Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: (Forms W-2 G, 1099-MISC)			
Par	t IV.	Expen	ses - In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)			
		Unsure				
	X	1. 2. 3. 4. 5. 6. 7. 8. 9.	Alimony: If yes, do you have the recipient's SSN?			
		Life Ev <u>Unsure</u>	ents - In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)			
	X X X X X X X X X X X X X X X X X X X		Have a Health Savings Account? (Forms 5498-SA, 1099-SA) Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) Buy a home? If yes, closing date Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) Live in an area that was affected by a natural disaster? If yes, where? Receive the First Time Homebuyers Credit in previous years? Pay any student loan interest? Make estimated tax payments or apply last year's refund to your 2010 tax? If so how much? If you are due a refund, would you like a direct deposit or split your refund? If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?			
	×	<u> </u>	If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan)			

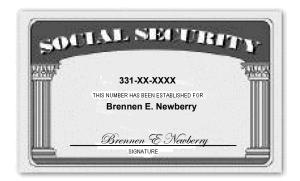
Catalog Number 52121E

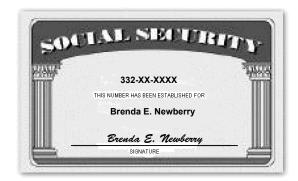
TAXPAYER STOP HERE!

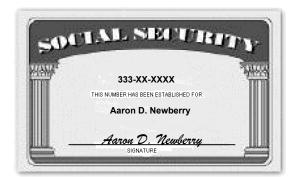
Thank you for completing this form.

Section C. To be completed by Section B. To be Completed by Certified Volunteer Only a Certified Quality Reviewer Remember: You are the link between the taxpayer's information and a After reviewing the tax return and correct tax return. Verify the taxpayer's information on pages 1 & 2 is verifying that it reflects correct tax law complete. Any question marked "Unsure" must be discussed with the application to the information provided taxpayer and changed to "Yes" or "No". by the taxpayer, check the final item. Must be completed ONLY if persons are listed in Part II, Question 2. 1. Section A & B of this form are complete. Yes No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? 2. Taxpayer's identity, address If yes, which ones: and phone number was verified. 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting Yes No 2. Were any of the persons listed in Part II, Question 2, documents. totally and permanently disabled? If yes, which ones: 4. Filing Status is correctly determined. Personal and Dependency **Exemptions** are entered correctly on the return. Yes No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, 6. All income shown on source which ones: documents and noted in Sections A. part III is included on the tax return. 7. Any Adjustments to Income are correctly reported. Yes No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, 8. Standard, Additional or Itemized □ N/A which ones: **Deductions** are correct. 9. All credits are correctly reported. 10. Withholding shown on Forms W-2,1099 and Estimated Tax Yes No 5. Did the taxpayer pay over half the cost of main-Payments are correctly reported. taining a home for any of the persons in Part II, Question 2? If yes, which ones: 11. If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents. 12. Correct SIDN is shown on the return. Reminder All Quality Review Issues above Use Publication 17, Your Federal Income Tax For Individuals have been addressed and and Publication 4012, Volunteer Resource Guide in making tax necessary changes have been law determinations.

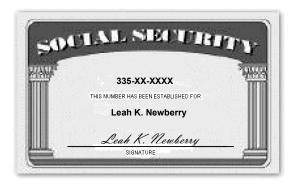
Catalog Number 52121E











Interview Notes – Newberry

While using Form 13614-C to complete the interview with Brennen and Brenda, the following information was used to complete the return.

- The Newberrys had moved to their current base from a base in Georgia on September 1, 2009.
- Aaron, who lives with his mother, is Brennen's child from his first marriage. Brennen pays \$300 per month in child support. Brennen has a signed Form 8332 that allows him to claim the exemption for Aaron in even-numbered years (if using TaxWise[®] 2009, assume that Brennen has a signed Form 8332 for 2009 and is allowed to claim Aaron's exemption in odd numbered years).
- Rachel is Brenda's child. Her father has passed away. She lived with her mother all year.
- · Leah is the child of this marriage.
- While at this base they paid for after-school day care for Rachel and Leah. They paid \$100 per week for 15 weeks to Wee Care, 300 Elm Street, Your City, Your State, Your ZIP Code. The EIN for Wee Care is 33-2XXXXXX.
- They had no income other than that reported on their W-2s.
- They did not itemize last year. The state return does not need to be prepared. Neither Brennen nor Brenda
 would like to contribute to the Presidential Election Campaign Fund. If there is a refund, the check is to be
 mailed to their home address.
- The Newberrys did not pay real estate taxes in 2010. Neither are full time students and EITC has never been disallowed.
- If using 2009 software, apply 2009 tax law. Brennen and Brenda did not receive an Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- Brennen and Brenda did not receive a 2010 Economic Recovery Payments.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

	a Employee's social security number 331-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use	Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN)			es, tips, other compensation 340.50	2 Federal income tax withheld \$3,798.45		
c Employer's name, address, and	ZIP code			ial security wages 340.50	4 Social security tax withheld \$2,005.11		
DFAS P.O. Box 8889	040 0440		\$32,	dicare wages and tips 340.50 cial security tips	6 Medicare tax withheld \$468.94 8 Allocated tips		
Indianapolis, IN 46	249-2410 			rance EIC payment	10 Dependent care benefits		
Employee's first name and initial	Last name			ngualified plans	12a See instructions for box 12		
Brennen Newberry 413 Fourth Street Your City, State ZIF	^o Code	Suff.	13 Statutory employee Retirement Third-party 12b				
f Employee's address and ZIP cod		47 04-4- 1		40			
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	те тах 	18 Local wages, tips, etc.	19 Local income tax 20 Locality name		
Form W-2 Wage and Statemen		010		Department of	of the Treasury – Internal Revenue Service		
	bloyee's FEDERAL Tax Return. ed to the Internal Revenue Service.						

	a Employee's social security number 332-XX-XXXX		Safe, accurate, FAST! Use		e IRS website at s.gov/efile				
b Employer identification number (33-1XXXXXX	EIN)		,	ges, tips, other compensation 100.00	2 Federal income t \$600.00	ax withheld			
c Employer's name, address, and				cial security wages	4 Social security tax withheld \$582.80				
Pembroke Departn 987 Tenth Street			\$9,4	dicare wages and tips 00.00	6 Medicare tax with \$136.30	hheld			
Fairview, KY 4222	1			cial security tips	8 Allocated tips				
d Control number				vance EIC payment	10 Dependent care	benefits			
Brenda E. Newberr 413 Fourth Street Your City, State and	e Employee's first name and initial Last name Brenda E. Newberry 413 Fourth Street Your City, State and ZIP Code				11 Nonqualified plans 12 See instructions for box 12 See i				
f Employee's address and ZIP cod 15 State Employer's state ID num		17 State incom	l tov	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
YS 4524567	\$9,400.00	\$375.00		\$9,400.00	\$122.00	YC			
	d Tax nt ployee's FEDERAL Tax Return. ed to the Internal Revenue Service.	2010)	Department o	of the Treasury—Internal	Revenue Service			

Form 13614-C (Rev. 9- 2010)

Department of the Treasury – Internal Revenue Service
Intake/Interview & Quality Review Sheet

OMB # 1545-1964

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. If you have any questions, please ask.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Inform	nation										
Your First Name		M. I.		t Name						u a U.S.	Citizen?
Michael		L	Kin						X Yes		
2. Spouse's First Name		M. I.		t Name							. Citizen?
Lynda		М	Kin	<u>g</u>					<u></u> Yes	× No	
Mailing Address		Apt#		City				State		Code	
4516 Elm Street				Your Ci				YS	You	ır ZIP Coo	de
4. Phone Primary: 717-555-XXXX	Other:				E-m	nail					
5. Your Date of Birth	6. Your (Occupa	ation		7.	Are you	u Legally Blir	nd		Yes	s 🗵 No
05/07/1981	Military				8.	Totally	and Perman	ently	Disable	d 🗌 Yes	s 🗵 No
9. Spouse's Date of Birth	10. Spous	e's O	ccupat	ion	11.	Is Spot	use Legally E	Blind		Yes	s 🗵 No
12/15/1981	Homemal	ker			12.	Totally	and Perman	ently	Disable	d 🗌 Yes	No 🗵 No
13. Can your parents or someo	ne else clai	m you	or yo	ur spouse	on t	their tax	return?	Yes	× No	Unsu	re
Part II. Family and Depen	dent Info	orma	tion								
 As of December 31, 2010, y Single Married: Did you live wit Divorced or Legally Sep Widowed: Year of spous 	h your spoi arated: Dat	use du te of fii	ring a								
List the name of everyone b If additional space											2010.
Name (first, last) Do not enter your name or Spouse's name below.	Date of (mm/do		(e.g. sc	nship to you on, mother, ister)	of li	umber months ved in your home	US Citizen o resident of th US, Canada or Mexico (yes/no)	e 12	Single as of 2/31/10 /es/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)			(c)		(d)	(e)		(f)	(g)	(h)
Martha D King	03/15	/06	Da	ughter		12	Yes		Yes	No	No
		+									
					-						

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at WI.Voltax@irs.gov.

Catalog Number 52121E

Section A. To be completed by Taxpayer (continued)
Part III. Income - In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)
Yes No Unsure
 X □ □ 1. Wages or Salary? (Form(s) W-2) □ X □ 2. Tip Income? □ X □ 3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)
 S. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)
 X Alimony Income? X Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)
8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)
 S
☐ Income (profit or loss) from Rental Property? ☐ Income (gambling, lottery, prizes, awards, jury duty, etc.) Specify: ☐ (Forms W-2 G, 1099-MISC)
Part IV. Expenses - In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)
Yes No Unsure
□ X □ 1. Alimony: If yes, do you have the recipient's SSN? □ Yes □ No □ X □ 2. Contributions to a retirement account? □ □ □ □ □ □ □ 0. Hother □ X □ 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) □ X □ 4. Unreimbursed employee business expenses (such as mileage)? □ X □ 5. Medical expenses? □ X □ 6. Home mortgage interest? □ X □ 7. Real estate taxes for your home or personal property taxes? □ X □ 8. Charitable contributions? □ X □ 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work?
Part V. Life Events - In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)
Yes No Unsure
□ 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C □ X 3. Buy a home? If yes, closing date □ X 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? □ X 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) □ X 6. Live in an area that was affected by a natural disaster? If yes, where? □ X 7. Receive the First Time Homebuyers Credit in previous years? □ X 8. Pay any student loan interest? □ X 9. Make estimated tax payments or apply last year's refund to your 2010 tax? If so how much?
 ☑ 10. If you are due a refund, would you like a direct deposit or split your refund? ☑ 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? ☑ 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan)

Catalog Number 52121E

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

Yes No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
☐Yes ☐ No	Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
Yes No	3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
☐ Yes ☐ No ☐ N/A	Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ Yes ☐ No	5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

Use Publication 17, Your Federal Income Tax For Individuals and Publication 4012, Volunteer Resource Guide in making tax law determinations.

Catalog Number 52121E

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

- Section A & B of this form are complete.
- 2. Taxpayer's identity, address and phone number was verified.
- Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
- 4. Filing Status is correctly determined.
- Personal and Dependency Exemptions are entered correctly on the return.
- 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
- 7. Any **Adjustments to Income** are correctly reported.
- 8. Standard, Additional or Itemized Deductions are correct.
- 9. All **credits** are correctly reported.
- Withholding shown on Forms W-2,1099 and Estimated Tax Payments are correctly reported.
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- 12. Correct SIDN is shown on the return.
- All Quality Review Issues above have been addressed and necessary changes have been made.





165

Interview Notes - King

While using Form 13614-C to complete the interview with the Kings, the following information was used to complete the return.

- Michael returned to his home base in the United States this past year. He brought his wife Lynda, who is a Swiss citizen, and their daughter Martha, who was born abroad. He met and married Lynda while he was stationed in Europe.
- Michael asked if he could file a joint return with Lynda. They provided a copy of her letter from the IRS which indicated her individual tax identification number was 9XX-70-XXXX.
- Their only income was his military salary. They do not have any deductions.
- They do not need a state return prepared for them. He did not itemize deductions last year. If there is a refund it is to be mailed to their home. Both Michael and Lynda wish to contribute to the Presidential Election Fund.
- The Kings did not pay real estate taxes in 2010.
- If using 2009 software, apply 2009 tax law. Michael and Lynda did not receive an Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- The Kings did not receive a 2010 Economic Recovery Payments.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

	a Employee's social security number 341-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use		e IRS website at s.gov/efile
b Employer identification number (EIN)	•	1 Wag	ges, tips, other compensation	2 Federal income	tax withheld
31-2XXXXXX			\$23	,223.60	\$1,548.00	
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social security to	ax withheld
			\$23,	223.60	\$1,439.86	
DFAS				dicare wages and tips	6 Medicare tax wit	thheld
P.O. Box 8889			\$23,	223.60	\$336.74	
Indianapolis, IN 46	249-2410		7 Soc	cial security tips	8 Allocated tips	
d Control number			9 Adv	ance EIC payment	10 Dependent care	benefits
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See instructions	s for box 12
Michael L. King			13 Statu	utory Retirement Third-party	12b	
4516 Elm Street			emp	loyée plan sick pay ´		
Your City, State ZIF	P Code		14 Oth		12c	
					Cod	
					12d	
					Cod	
f Employee's address and ZIP cod	le				е	
15 State Employer's state ID num	16 State wages, tips, etc.	17 State incon	ie tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Form W-2 Wage and Statemen	d Tax —	5070)	Department of	of the Treasury—Internal	Revenue Servic
	ployee's FEDERAL Tax Return. ed to the Internal Revenue Service.					

Military - King

167

Military Comprehensive Problem

Problem D – Webber Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9- 2010) Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
--	-----------------

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. If you have any questions, please ask.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

			- p							
Part I. Your Personal Inforn	nation									
Your First Name			Last	Name				Are yo	u a U.S. (Citizen?
Liam			Web	ber				X Yes	S No	
Spouse's First Name		M. I.	Last	Name				Is spo	use a U.S	. Citizen?
Sky		С	Web	ober				X Yes	S 🗌 No	
3. Mailing Address		Apt#		City			State		Code	
123 First Street				Your Ci	ty		YS	You	ır ZIP Cod	de
4. Phone Primary: 619-555-XXXX	Other:				E-mail					
5. Your Date of Birth	6. Your C)ccupa	ition		7. Are you	u Legally Blir	nd		Yes	s 🗵 No
07/04/1970	School Te	eacher	/Active	Duty	8. Totally	and Perman	ently	Disable	d 🗌 Yes	s 🗵 No
9. Spouse's Date of Birth	10. Spous			on		use Legally E				s 🗵 No
02/04/1970	Electrical	Engine	eer		12. Totally	and Perman	ently	Disable	d Yes	s ⊠ No
13. Can your parents or someon	ne else claiı	m you	or you	r spouse	on their tax	return?	Yes	⊠ No	Unsu	re
Part II. Family and Depen	dent Info	rmat	ion							
1. As of December 31, 2010, y	our marital	status	was:							
Single										
✓ Married: Did you live wit	h your spou	ise dui	ing an	y part of	the last six	months of 20	010?	X Yes	☐ No	
☐ Divorced or Legally Sep	arated: Dat	e of fin	al dec	ree or se	parate mair	ntenance agr	eeme	nt:		
☐ Widowed: Year of spous						J				
List the name of everyone be If additional space										2010.
Name (first, last) Do not enter your name or	Date of (mm/dd			ship to you n, mother,	Number of months	US Citizen o resident of th		Single as of	Full- time	Received more than
Spouse's name below.			sis	ster)	lived in your	US, Canada or Mexico		2/31/10 /es/no)	student (yes/no)	\$3650 in income
					home	(yes/no)	'	(00/110)	(900/110)	(yes/no)
(a)	(b)		((c)	(d)	(e)		(f)	(g)	(h)
Luanne Webber	01/05/	/02	Dau	ghter	12	Yes		Yes	Yes	No
Marie Webber	09/12/	/01	Dau	ghter	12	Yes		Yes	Yes	No
Smith Weber	12/12/	/99	S	on	12	Yes		Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at WI.Voltax@irs.gov.

Catalog Number 52121E

	Section A. To be completed by Taxpayer (continued)						
Par	t III.	Income	- In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)				
Yes	<u>No</u>	<u>Unsure</u>					
×		1.	Wages or Salary? (Form(s) W-2)				
	×		Tip Income?				
	X	_	Scholarships? (Forms W-2, 1098-T)				
Ш	×	<u> </u>	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,				
	×	П Б	1099-DIV, 1099-OID) Refund of state/(seed income taxes proviously used as a deduction on 1040 Seb A2 (Form(s))				
Ш		J.	Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)				
П	×	☐ 6.	Alimony Income?				
	×	=	Self-Employment Income/Loss (such as earnings from contract labor, small business)?				
			(Form(s) 1099-MISC)				
	X	□ 8.	Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)				
	X	□ 9.	Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)				
	$\overline{\times}$		Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)				
	×	<u> </u>	Unemployment Compensation? (Form(s) 1099-G)				
	×	<u> </u>	Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)				
×			Income (profit or loss) from Rental Property?				
Ш	X	∐ 14.	Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:				
			(Forms W-2 G, 1099-MISC)				
Par	t IV.	Expen	ses - In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)				
<u>Yes</u>		<u>Unsure</u>					
	×	_	Alimony: If yes, do you have the recipient's SSN? Yes No				
\boxtimes	Ц		Contributions to a retirement account? ☐ IRA ☐ Roth IRA ☐ 401K ☒ Other				
\boxtimes		_	Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)				
	X		Unreimbursed employee business expenses (such as mileage)?				
	×	=	Medical expenses?				
×	H	=	Home mortgage interest? Real estate taxes for your home or personal property taxes?				
×	\vdash		Charitable contributions?				
	×	=	Child/dependent care expenses that allowed you and your spouse, to work or to look for work?				
			ents - In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)				
			ents - III 2010 bid you (or your spouse). (offect les, no or offsure to all questions below)				
Tes		Unsure	Llavia a Llagith Cavinga Account? (Farma F400 CA 4000 CA)				
	X	_	Have a Health Savings Account? (Forms 5498-SA, 1099-SA)				
	X		Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)				
	X		Buy a home? If yes, closing date Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?				
	×		Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)				
	×	_	Live in an area that was affected by a natural disaster? If yes, where?				
H	×		Receive the First Time Homebuyers Credit in previous years?				
П	X		Pay any student loan interest?				
П	X		Make estimated tax payments or apply last year's refund to your 2010 tax?				
			If so how much?				
X		<u> </u>	If you are due a refund, would you like a direct deposit or split your refund?				
	X	<u> </u>	If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?				
×			If you have a balance due, would you like information about all of your payment options? (such as				
			payment directly from your bank account, check, money order, credit/debit card or payment plan)				

Catalog Number 52121E

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
☐ Yes ☐ No	Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
Yes No	3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
Yes No	4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
Yes No	5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

Use Publication 17, Your Federal Income Tax For Individuals and Publication 4012, Volunteer Resource Guide in making tax law determinations.

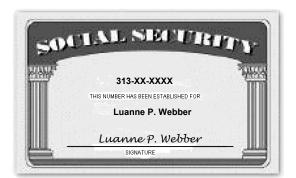
Catalog Number 52121E

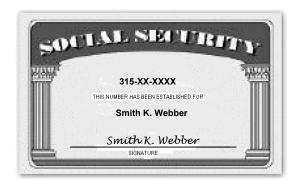
Section C. To be completed by a Certified Quality Reviewer

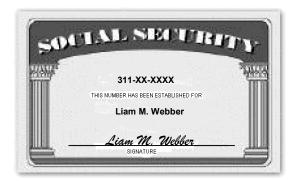
After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

- Section A & B of this form are complete.
- 2. Taxpayer's identity, address and phone number was verified.
- Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
- 4. Filing Status is correctly determined.
- Personal and Dependency Exemptions are entered correctly on the return.
- All income shown on source documents and noted in Sections A, part III is included on the tax return.
- 7. Any **Adjustments to Income** are correctly reported.
- 8. Standard, Additional or Itemized Deductions are correct.
- 9. All **credits** are correctly reported.
- Withholding shown on Forms
 W-2,1099 and Estimated Tax
 Payments are correctly reported.
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- 12. Correct SIDN is shown on the return.
- All Quality Review Issues above have been addressed and necessary changes have been made.











Interview Notes — Webber

While using Form 13614-C to complete the interview with Sky, the following information was utilized to complete the return.

- The Webbers have been married for fifteen years. Liam Webber is a teacher presently serving in Iraq. Sky completed some continuing professional education (CPE) requirements for her job during the year.
- The Webbers do not need a state return prepared for them. They did not itemize deductions last year. If there is a refund, they would like direct deposit into their checking account. If there is a balance due they would like direct debit from their checking account. Liam and Sky would both like to contribute to the Presidential Election Fund.
- If using 2009 software, apply 2009 tax law. Liam and Sky did not receive any Economic Recovery Payment. Check no on Lines 10 and 11 of Sch M.
- Neither Liam or Sky received a 2010 Economic Recovery Payment.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Liam M. and Sky C. Webber 123 First Street Your City, State, and Zip Code	-		1234 15-000000000
PAY TO THE ORDER OF		\$	DOLLARS
Military Credit Union Anytown, USA			
For :062005690 :00578965542	1234		

Line 7—Wages

Mrs. Webber brought all of their W-2's.

a Employ	ree's social security number 311-XX-XXXX	OMB No. 154		Safe, accurate, FAST! Use		e IRS website at rs.gov/efile	
b Employer identification number (EIN) 31-1XXXXXX				ges, tips, other compensation .000.00	2 Federal income \$300.00	tax withheld	
c Employer's name, address, and ZIP code			, ,	cial security wages	4 Social security t	لواء ما ما الناس يرور	
c Employer's name, address, and ZIP code				, ,	1	ax withheid	
Mount Olive Schools				,000.00	\$930.00		
				dicare wages and tips	6 Medicare tax wi	thheld	
987 Tenth Street			, -,	000.00	\$217.50		
Fairview, KY 42221			7 Soc	cial security tips	8 Allocated tips		
d Control number			9 Adv	vance EIC payment	10 Dependent care	benefits	
e Employee's first name and initial Last name Suff. Liam Webber 123 First Street Your City, State and Zip Code				nqualified plans utory Retirement Third-party sick pay	12a See instructions for box 12		
f Employee's address and ZIP code	140 000	1. 0		140	10.1.11	100 i iii	
15 State Employer's state ID number YS 31-1XXXXXX	16 State wages, tips, etc. \$15,000.00	17 State incon \$900.00	ie tax	18 Local wages, tips, etc. \$15,000.00	19 Local income tax \$375.00	20 Locality name	
Wage and Tax		2010]	Department o	of the Treasury—Interna	Revenue Service	
Copy B—To Be Filed With Employee's F This information is being furnished to the I	EDERAL Tax Return.	. U # C	,				

	a Employee's social security number 311-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use		/isit the IRS website at www.irs.gov/efile	
b Employer identification number 31-2XXXXXX	(EIN)			1 Wages, tips, other compensation \$0.00 2 Federal income tax \$0.00			
c Employer's name, address, and DFAS P.O. Box 8889 Indianapolis, IN 46	\$17, 5 Me \$17,	cial security wages 154.90 dicare wages and tips 154.90 cial security tips	\$1,063.60 6 Medicare \$248.75	4 Social security tax withheld \$1,063.60 6 Medicare tax withheld \$248.75 8 Allocated tips			
d Control number			9 Adv	vance EIC payment	10 Dependen	t care benefits	
e Employee's first name and initial Last name Suff. Liam Webber 123 First Street Your City, State and Zip Code				nqualified plans utory Retirement Third-party oyee plan Sick pay X Trid-party sick pay Trid-party sick pay Trid-party	12a See instructions for box 12 Q \$17,154.90 12b P \$300.00 12c D C C C C C C C C C C C C C C C C C C C		
15 State Employer's state ID num YS 31-2XXXXXX	16 State wages, tips, etc. \$17,154.90	17 State incom \$1,029.29	ne tax	18 Local wages, tips, etc. \$17,154.90	19 Local income 1 \$428.88	tax 20 Locality name YC	
	d Tax nt ployee's FEDERAL Tax Return. led to the Internal Revenue Service.	507C)	Department	of the Treasury—Ir	nternal Revenue Service	

	a Employee's social security number 311-XX-XXXX						
b Employer identification number (E 31-2XXXXXX	EIN)			ges, tips, other compensation 33.80	2 Federal income \$0.00	tax withheld	
c Employer's name, address, and 2	ZIP code			sial security wages 33.80	4 Social security t \$101.30	ax withheld	
DFAS P.O. Box 8889				dicare wages and tips 33.80	6 Medicare tax wi \$23.69	thheld	
Indianapolis, In 462	249-2410		7 Soc	cial security tips	8 Allocated tips		
d Control number			9 Adv	vance EIC payment	10 Dependent care	e benefits	
e Employee's first name and initial Last name Suff. Liam Webber 123 First Street Your City, State and Zip Code				ntory Retirement Third-party plan sick pay X ST	12b		
f Employee's address and ZIP code 15 State Employer's state ID numl YS 31-2XXXXXX		17 State incom \$98.03	ne tax	18 Local wages, tips, etc. \$1,633.80	19 Local income tax \$45.85	20 Locality name	
Wage and Statemen	d Tax	2010]	Department ·	of the Treasury—Interna	Revenue Service	
	oloyee's FEDERAL Tax Return. ed to the Internal Revenue Service.						

	a Employee's social security number 312-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use		e IRS website at s.gov/efile		
b Employer identification number (E	IN)			ges, tips, other compensation	2 Federal income \$418.12	tax withheld		
31-3XXXXXX				,598.87	¥ 115112			
c Employer's name, address, and Z	IP code			cial security wages	4 Social security t	ax withheld		
0045			\$26,	826.75	\$1,663.26			
CBA Engineering In				dicare wages and tips	6 Medicare tax wi	hheld		
653 Fourteenth Stre	eet		\$26,	826.75	\$388.99			
Fairview, KY 42221			7 Soc	cial security tips	8 Allocated tips			
d Control number			9 Adv	vance EIC payment	10 Dependent care	benefits		
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See instructions for box 12			
ClarMabbas					D \$2,227.88			
Sky Webber			13 Statutory Retirement Third-party employee plan Sick pay 12b					
123 First Street			X					
Your City, State and	l ZIP Code		14 Other 12c					
					d e			
					12d			
					o d e			
f Employee's address and ZIP code	•							
15 State Employer's state ID numb	per 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
YS 31-3XXXXXX	\$24,598.87	\$1,775.93		\$24,598.87	\$739.97	YC		
I								
-orm W-2 Wage and Statemen	I Tax C	010)	Department	of the Treasury—Internal	Revenue Service		
Copy B—To Be Filed With Emp	loyee's FEDERAL Tax Return. d to the Internal Revenue Service.							

Note: Form 8880 will appear in the TaxWise $^{\circledR}$ Forms Tree—do not complete.

Refund Monitor – Refund (Balance Due): \$4,846 (2009) \$____ (2010)

Line 17—Rental Real Estate

When the Webbers moved to Jordan's first post-of-duty, they could not sell their home. They asked a realtor friend to find a renter for them. It was available for rent July 1, 2010. They had records to show the income and expenses related to the rental property. They actively participated in their rental property.

It was rented on August 1, for \$700 per month. They collected \$3,500 in rent for 2010. Their rental expenses included \$175 to their friend for finding a renter and \$100 for yard maintenance and some small repairs. They paid \$400 per year for property insurance. They received Form 1098, *Mortgage Interest Statement*, from Oak Grove National Bank. The bank reported that they had paid \$5,220 in mortgage interest and \$1,040 in property taxes on their home, which was located in Oak Grove, Your State.

Their friend computed this year's depreciation for them, which would be \$1,400. (This is calculated on an \$84,000 basis for depreciation, 27 and one-half-year recovery period, mid-month convention, and straight-line method. The basis for depreciation is the value of the property [\$90,000] less the value of the land [\$6,000] which is not depreciable.)

Refund Monitor – Refund (Balance Due): \$4,996 (2009) \$____ (2010)

Adjustments

Line 24—Reservist Business Expenses Adjustment

During the first five months of 2010 Liam, an Army Reserve soldier, attended monthly drills at a site located 150 miles from his home. When you inquired about any expenses he incurred, Sky stated that he drove his car to the drill location each month. He also spent two nights each drill period at the local motel. The motel receipts indicated he paid \$70 per night. His record of meal expenses showed that he spent a total of \$300 for the five-month period. His expenses were not reimbursed. (These amounts are equal to the federal per diem amounts.)

Refund Monitor – Refund (Balance Due): \$5,161 (2009) \$____ (2010)

Line 26—Moving Expenses Adjustment

Liam entered active duty in late May 2010 and deployed by the end of June. When he was activated, the Webbers decided to move to his new permanent duty station. The Webbers paid \$300 for a motel, \$165 for meals, and \$120 for gas on their trip to the new base. The Army's reimbursement for each (\$200—temporary lodging allowance; and \$100—mileage allowance in lieu of transportation) was not included in box 1 of Form W-2. (The distance from their former home to his former workplace is 20 miles. The Permanent Change of Station (PCS) distance is 1,000 miles.)

Refund Monitor – Refund (Balance Due): \$5,186 (2009) \$_____ (2010)

Itemized Deductions

Line 40—Itemized Deductions

Sky belongs to her state's professional organization for engineers. Her receipts indicate she paid \$250 for dues and journals during 2010. The Webbers made charitable contributions to their church in the amount of \$6300. They have a written acknowledgment from their church.

Refund Monitor – Refund (Balance Due): \$5,531 (2009) \$____ (2010)

Credits

Line 49—Education Credits

Sky completed 30 hours of required continuing professional education by taking several workshops at the local university. Her checks to the university totalled \$3,000.

Refund Monitor – Refund (Balance Due): \$6,004 (2009) \$____ (2010)

Line 50—Retirement Savings Contributions Credit

The Webbers do not qualify for Retirement Savings Contribution Credit

Line 64a—Earned Income Credit

Liam and Sky wants to know if they qualify for the Earned Income Credit (EIC). Complete the EIC worksheet, as needed.

Refund Monitor – Refund (Balance Due): \$6,004 (2009) \$_____ (2010)

Line 73a—Amount You Want Refunded to You

Liam and Sky would like direct deposit. (See the check for their bank routing and account numbers.)

Refund Monitor – Refund (Balance Due): \$6,004 (2009) \$____ (2010)

International Practice Exercises 16–17

Exercise 16 - Howard Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9- 2010) Intal	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet OMB # 1545-1964									
Section A. Page 1 and Page 2 Thank you for allowing us to pre to help our certified volunteer pr You will need your: Tax information such as Fore Social security cards or ITIN Proof of Identity (such as drive	epare your to reparer in co ms W-2, 10 letters for y	ax retu omplet 99, 109 ou and	rn. It is ing you 98. I all pe	very im return.	If you have	e any questi				is form
Part I. Your Personal Inform	nation									
Your First Name Hudson		M. I. W	Last How	Name ard				X Yes		
Spouse's First Name		M. I.		Name						. Citizen?
Hope		B	How					× Yes	S	
 Mailing Address 3214 Maple Street 		Apt#		City Your Ci	tv		State YS		code ır ZIP Cod	de
4. Phone					E-mail					
Primary: 707-555-XXXX	Other:									
5. Your Date of Birth 07/17/1970	6. Your (Military	Occupa	ition		_	u Legally Blir and Perman		Disable		s ⊠ No s ⊠ No
9. Spouse's Date of Birth	10. Spous		cupatio	on		use Legally E		Diaabla		No No
03/18/1978 13. Can your parents or someo	Advertisir		or volu	r enouse	-	and Perman				No No
Part II. Family and Deper				эройзс	on their tax	KICIUIII:	163	<u> </u>	Orisui	
As of December 31, 2010, y Single Married: Did you live wit Divorced or Legally Sep Widowed: Year of spouse. List the name of everyone be the additional space.	th your spou earated: Dat se's death: elow who li	use du	ring an	ree or se	eparate mai	ntenance agr ur home that	you su	nt:	ed d <u>uri</u> ng 2	2010.
If additional space Name (first, last) Do not enter your name or Spouse's name below.	Date of (mm/do	Birth F	Relations (e.g. son	hip to you , mother, ter)	Number of months lived in your home	US Citizen o resident of th US, Canada or Mexico (yes/no)	r S e 7	Single as of 2/31/10 es/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)		((c)	(d)	(e)		(f)	(g)	(h)
Volunteers assisting with uphold the highest ethical To report any concerns or email us at WI.Volta Catalog Number 52121E	cal standa to IRS or	irds. n site					Free	1-877	7-330-12	

International - Howard

179

	Section A. To be completed by Taxpayer (continued)						
Par	t III.	Income	e - In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)				
Yes	<u>No</u>	<u>Unsure</u>					
X		<u> </u>	Wages or Salary? (Form(s) W-2)				
	\times	=	Tip Income?				
Ц	X	_	Scholarships? (Forms W-2, 1098-T)				
	X	∐ 4.	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)				
	×	<u> </u>	Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)				
	X	☐ 6.	Alimony Income?				
	×	7.	Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)				
	×	<u> </u>	Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)				
	X	9.	Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)				
	X	10.	Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)				
	\times	_	Unemployment Compensation? (Form(s) 1099-G)				
	×		Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)				
	×		Income (profit or loss) from Rental Property?				
X	Ш	□ 14.	Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: Bavaria Advertising				
- Dor	4 1\/	Evnon	(Forms W-2 G, 1099-MISC)				
			ses - In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)				
<u>Yes</u>		<u>Unsure</u>	All and the second of the seco				
	X	_	Alimony: If yes, do you have the recipient's SSN? Yes No				
	X	_	Contributions to a retirement account?				
Н	X		Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) Unreimbursed employee business expenses (such as mileage)?				
	×		Medical expenses?				
	×		Home mortgage interest?				
H	×	_	Real estate taxes for your home or personal property taxes?				
\vdash	×		Charitable contributions?				
Н	X	=	Child/dependent care expenses that allowed you and your spouse, to work or to look for work?				
— Dar			ents - In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)				
			ents - III 2010 bid you (or your spouse). (Check res, No or offsure to all questions below)				
<u>res</u>		Unsure	Have a Haalth Cavinga Account / Farma F400 CA 4000 CA				
	X		Have a Health Savings Account? (Forms 5498-SA, 1099-SA)				
	X		Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)				
\vdash	X	_	Buy a home? If yes, closing date Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?				
	X						
	×		Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) Live in an area that was affected by a natural disaster? If yes, where?				
\vdash	$\stackrel{\triangle}{\times}$	_	Receive the First Time Homebuyers Credit in previous years?				
\vdash	×		Pay any student loan interest?				
Н	X		Make estimated tax payments or apply last year's refund to your 2010 tax?				
		J.	If so how much?				
	X	10.	If you are due a refund, would you like a direct deposit or split your refund?				
	×		If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?				
	×		If you have a balance due, would you like information about all of your payment options? (such as				
			payment directly from your bank account, check, money order, credit/debit card or payment plan)				

Catalog Number 52121E

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only Remember: You are the link between the taynaver's information and a

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II. Question 2

Must be com	picted ONET in persons are instead in 1 art in, Question 2.
☐ Yes ☐ No	 Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
☐ Yes ☐ No	Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
☐ Yes ☐ No	Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
☐ Yes ☐ No ☐ N/A	Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ Yes ☐ No	 Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
Reminder	
	on 17, Your Federal Income Tax For Individuals on 4012, Volunteer Resource Guide in making tax

Section C. To be completed by a Certified Quality Reviewer

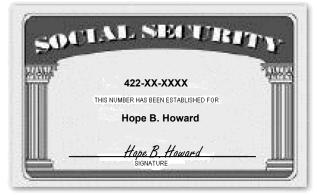
After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

- 1. **Section A & B** of this form are complete.
- 2. Taxpayer's identity, address and phone number was verified.
- Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
- 4. Filing Status is correctly determined.
- Personal and Dependency
 Exemptions are entered correctly on the return.
- All income shown on source documents and noted in Sections A, part III is included on the tax return.
- 7. Any **Adjustments to Income** are correctly reported.
- 8. Standard, Additional or Itemized Deductions are correct.
- 9. All credits are correctly reported.
- Withholding shown on Forms W-2,1099 and Estimated Tax Payments are correctly reported.
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- 12. Correct SIDN is shown on the return.
- All Quality Review Issues above have been addressed and necessary changes have been made.

Catalog Number 52121E

law determinations.





Interview Notes - Howard

While using Form 13614-C to complete the interview with the Howards, the following information was utilized to complete the return.

- They just returned from a two-year tour in Germany, 80469. They moved to Germany on March 3, 2009 (if using 2009 software change to 2008). They returned to this duty station on January 10, 2011 (if using 2009 software change to 2010). Their address in Germany was 1567 Albion Street, Munich.
- In Germany, Hope worked for Bavaria Advertising (3576 Felrum Lane, Munich, 80331). She asked if she would be eligible to exclude any of her income on their return. She has never done this before.
- The statement from Bavaria Advertising indicated she earned \$24,000 in 2010.
- The Howard's did not itemize last year. The state return does not need to be prepared. The Howard's do
 not wish to contribute to the Presidential Election Fund. If there is a refund, the check is to be mailed to
 their home address.
- If using 2009 software, apply 2009 tax law. Hudson and Hope did not receive Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- The Howards did not receive Economic Recovery payments in 2010.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

	a Employee's social security number 421-XXX-XXXX	umber OMB No. 1545-0008 Safe, accurate, FAST! Use Visit the IRS website www.irs.gov/efile					
b Employer identification number (31-2XXXXXX	EIN)		ges, tips, other compensation, 403.50	2 Federal income tax withheld \$4,248.42			
c Employer's name, address, and	ZIP code	\$35,	ial security wages 403.50 dicare wages and tips	4 Social security tax withheld \$2,195.02 6 Medicare tax withheld			
P.O. Box 8889 Indianapolis, IN 46	249-2410	\$35,	403.50 cial security tips	\$513.35 8 Allocated tips			
d Control number		9 Adv	vance EIC payment	10 Dependent care benefits			
e Employee's first name and initial Hudson W. Howard 413 Athens Street Your City, State ZIF	^o Code	13 Statu	oyee plan sick pay	12a See instructions for box 12 12b 12c 12c 12c 12c 12c 12c 1			
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
Form W-2 Wage an Statemen	nt 🗀	2010)	Department	I of the Treasury—Internal	Revenue Service	
	bloyee's FEDERAL Tax Return. ed to the Internal Revenue Service.						

Exercise 17 – Greenville Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9- 2010)

Department of the Treasury – Internal Revenue Service

Intake/Interview & Quality Review Sheet

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. If you have any questions, please ask.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

			- p								
Part I. Your Personal Inform	nation										
Your First Name		M. I.	. I. Last Name Are you a L						u a U.S.	Citizen?	
Julie			Gre	Greenville X Yes No							
Spouse's First Name			Last	Name				Is spoi	use a U.S	6. Citizen?	
Stonehill			McI	Murray				☐ Yes	s ⊠ No		
3. Mailing Address		Apt#		City			State	Zip	Code		
20 Pembroke Lane				Your Ci	ty		YS	You	ır ZIP Co	de	
4. Phone Primary: 213-555-XXXX	Other:				E-mail						
5. Your Date of Birth 6. Your C			ation		7. Are you Legally Blind ☐ Yes ☒ No						
07/21/1975 Nurse					8. Totally and Permanently Disabled Yes X No						
9. Spouse's Date of Birth 10. Spouse			cupati	ion	11. Is Spouse Legally Blind Yes X No						
12/23/1973 None					12. Totally	and Perman	ently [y Disabled Yes X No			
13. Can your parents or someo	ne else clai	m you	or you	ır spouse	on their tax	return?	Yes	× No	Unsu	re	
Part II. Family and Deper	ndent Info	ormat	ion								
1. As of December 31, 2010, y	our marital	status	was:								
Single											
	th your spou	use dui	ring ar	ny part of	the last six	months of 20	10?	X Yes	☐ No		
☐ Divorced or Legally Sep											
☐ Widowed: Year of spou											
List the name of everyone by If additional space.										2010.	
•										l Danis	
Name (first, last) Do not enter your name or Spouse's name below.	Date of (mm/do		(e.g. so	ship to you n, mother, ster)	Number of months lived in your home	US Citizen o resident of th US, Canada or Mexico (yes/no)	e 12	Single as of 2/31/10 es/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)	
(a)	(b)			(c)	(d)	(e)		(f)	(g)	(h)	
							_				

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call Toll Free 1-877-330-1205 or email us at WI.Voltax@irs.gov.

Catalog Number 52121E

	Section A. To be completed by Taxpayer (continued)							
Par	t III.	Income	e - In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)					
Yes	No	<u>Unsure</u>						
X		<u> </u>	Wages or Salary? (Form(s) W-2)					
	X	2.	Tip Income?					
	×	<u> </u>	Scholarships? (Forms W-2, 1098-T)					
×	Ш		Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)					
	×	<u> </u>	Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)					
	X	☐ 6.	Alimony Income?					
	×	7.	Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)					
	×	□ 8.	Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)					
	X	<u> </u>	Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)					
	×	<u> </u>	Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)					
	×		Unemployment Compensation? (Form(s) 1099-G)					
	X		Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)					
	×		Income (profit or loss) from Rental Property?					
×		∐ 14.	Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Trinity Hospital</u> (Forms W-2 G, 1099-MISC)					
Par	t IV.	Expen	ses - In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)					
Yes	No	<u>Unsure</u>						
	X	□ 1.	Alimony: If yes, do you have the recipient's SSN? Yes No					
П	$\overline{\times}$	_	Contributions to a retirement account?					
×	$\overline{\sqcap}$		Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)					
$\overline{\sqcap}$	$\overline{\times}$	4.	Unreimbursed employee business expenses (such as mileage)?					
	X	5.	Medical expenses?					
	×	<u> </u>	Home mortgage interest?					
	X	7 .	Real estate taxes for your home or personal property taxes?					
	X	8 .	Charitable contributions?					
	X	9.	Child/dependent care expenses that allowed you and your spouse, to work or to look for work?					
Par	t V.	Life Ev	rents - In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)					
Yes	<u>No</u>	<u>Unsure</u>						
	X	□ 1.	Have a Health Savings Account? (Forms 5498-SA, 1099-SA)					
П	$\overline{\times}$	=	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)					
П	×	_	Buy a home? If yes, closing date					
П	$\overline{\times}$	_	Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?					
$\overline{\Box}$	×		Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)					
$\overline{\Box}$	X		Live in an area that was affected by a natural disaster? If yes, where?					
	×	=	Receive the First Time Homebuyers Credit in previous years?					
	×		Pay any student loan interest?					
П	×		Make estimated tax payments or apply last year's refund to your 2010 tax?					
	_		If so how much?					
	X	<u> </u>	If you are due a refund, would you like a direct deposit or split your refund?					
	×		If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?					
	$\overline{\times}$		If you have a balance due, would you like information about all of your payment options? (such as					
			payment directly from your bank account, check, money order, credit/debit card or payment plan)					

Catalog Number 52121E

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. T	o be Completed by Certified Volunteer Only	Section C. To be completed by a Certified Quality Reviewer
correct tax ret	You are the link between the taxpayer's information and a urn. Verify the taxpayer's information on pages 1 & 2 is y question marked "Unsure" must be discussed with the changed to "Yes" or "No".	After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.
Must be com Yes □ No	pleted ONLY if persons are listed in Part II, Question 2. 1. Can anyone else claim any of the persons listed in	Section A & B of this form are complete.
	Part II, Question 2, as a dependent on their return? If yes, which ones:	Taxpayer's identity, address and phone number was verified.
☐ Yes ☐ No	Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:	Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
	——————————————————————————————————————	4. Filing Status is correctly determine
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:	5. Personal and Dependency Exemptions are entered correctly on the return.
		All income shown on source documents and noted in Sections apart III is included on the tax return
□v □N-	4. Did the term are an ide as an though the content	Any Adjustments to Income are correctly reported.
☐ Yes ☐ No	 Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones: 	8. Standard, Additional or Itemized Deductions are correct.
		9. All credits are correctly reported.
☐ Yes ☐ No	5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II,	10. Withholding shown on Forms W-2,1099 and Estimated Tax Payments are correctly reported.
	Question 2? If yes, which ones:	11. If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
		12. Correct SIDN is shown on the return
	on 17, Your Federal Income Tax For Individuals on 4012, Volunteer Resource Guide in making tax titions.	All Quality Review Issues above have been addressed and necessary changes have been made.

Catalog Number 52121E



Interview Notes - Greenville

While using Form 13614-C to complete the interview with the Greenville's, the following information was utilized to complete the return.

- Julie, a U.S. citizen, moved to Ireland on May 30, 2010. Julie married Stonehill, an Irish citizen and resident, in June 2010.
- They would like to file jointly this year. Stonehill has no income and chooses to be treated as a U.S. resident for tax purposes in 2010.
- Stonehill does not have a social security number and understands that he needs to obtain an Individual Taxpayer Identification Number (ITIN) in order to file an elective joint return with Julie. Stonehill brought a completed Form W-7 with him.
- Julie worked in the United States for four months and received Form W-2 from her employer.
- Julie also worked as a nurse at Trinity Hospital for the remainder of the year. The hospital address is 100 Elgin Road, Dublin 17, Ireland.
- The hospital gave Julie a document showing the following wages of \$20,000, and federal tax (equal to U.S. withholdings) of \$1,900 (converted into U.S. currency).
- Julie and her husband earned \$1,650 interest on a savings account in a Dublin bank. The foreign institution withheld \$200 in income tax to the Ireland taxing authority.
- Julie enrolled in a nursing course at a local college to improve her job skills while in the United States, and paid \$1,000.
- Julie did not itemize her deductions last year. They do not wish to contribute to the Presidential Election Fund.
- If using 2009 software, apply 2009 tax law. Julie and Stonehill did not receive Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- Julie did not receive a 2010 Economic Recovery Payment.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

(Rev. January 2010) Department of the Treasury Internal Revenue Service

Application for IRS Individual Taxpayer Identification Number ▶ See instructions. ▶ For use by individuals who are not U.S. citizens or permanent residents.

OMB No. 1545-0074

An IRS individua	l taxpayer identification number (IT	'IN) is for federa	l tax purposes on	ly. FOR IRS USE ONLY		
• Getting an ITIN of	n: his form if you have, or are eligible to get does not change your immigration status a you eligible for the earned income credii	or your right to wo		tes		
c, d, e, f, or g, yo a Nonresident b Nonresident c U.S. resident d Dependent e Spouse of U f Nonresident g Dependent/s h Other (see in		m W-7 unless y y benefit led States) filing a Use and SSN/ITIN of Usenville 431-XX-X g a U.S. tax return o	U.S. tax return J.S. citizen/resident al XXXX or claiming an exception	the exceptions (see instructions)		
Name						
(see instructions)	Stonehill 1b First name	Angus Middle name		McMurray Last name		
Name at birth if different •	i i i i i i i i i i i i i i i i	wildale name		Lust Halle		
Applicant's mailing address	Street address, apartment number, or City or town, state or province, and co					
Foreign (non- U.S.) address (if different from above) (see instructions)	3 Street address, apartment number, or 20 Pembroke Lane City or town, state or province, and co Dublin 17, Ireland United Kingdom	ountry. Include ZIP o	code or postal code w	where appropriate.		
Birth information	4 Date of birth (month / day / year) Country 12 / 23 / 1973 Ireland	of birth	City and state or pro	ovince (optional) 5 Male Female		
Other information	United Kingdom 6d Identification document(s) submitted (s	Exp.	Passport D date: / / cation number (TIN) or el			
	6f Enter: TIN or EIN ▶ and Name under which it was issued ▶					
	6g Name of college/university or company (see instructions) City and state Length of stay					
Sign Here	Under penalties of perjury, I (applicant/dele accompanying documentation and statements authorize the IRS to disclose to my accepta assignment of my IRS individual taxpayer identifications. Signature of applicant (if delegate, see	, and to the best of nce agent returns or fication number (ITIN),	my knowledge and bel return information nece	lief, it is true, correct, and complete. I ssary to resolve matters regarding the assigned taxpayer identifying number.		
Keep a copy for your records.	Name of delegate, if applicable (type	Phone number () Parent Court-appointed guardian Power of Attorney				
Acceptance	Signature		Date (month / day / y	<u> </u>		
Agent's Use ONLY	Name and title (type or print)		Name of company	EIN Office Code		
For Paperwork Red	duction Act Notice, see page 5.	Cat. No	o. 10229L	Form W-7 (Rev. 1-2010		

	a Employee's social security number 431-XXX-XXXX		Safe, accurate, FAST! Use		e IRS website at s.gov/efile			
b Employer identification number (EIN)	1 Wages, tips, other compensation 2 Federal income tax withheld						
43-1XXXXXX			\$50,000.00 \$10,000.00					
c Employer's name, address, and	ZIP code			cial security wages	4 Social security tax withheld			
Clark Marsarial Ha			, ,	,000.00	\$3,100.00			
Clark Memorial Ho	spitai			dicare wages and tips	6 Medicare tax withheld			
125 Elm Street				000.00	\$725.00			
Atlanta, GA 30308			7 Soc	cial security tips	8 Allocated tips			
d Control number			9 Adv	vance EIC payment	10 Dependent care	10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Julie A. Greenville 325 Tenth Street Your City, State and ZIP Code				nqualified plans utory Retirement Third-party sick pay	12a See instructions for box 12 12b			
f Employee's address and ZIP cod		14 = 0: : :		140	140	Tag : :::		
15 State Employer's state ID num YS 4-31XXXXXX	16 State wages, tips, etc. \$50,000.00	17 State incon \$3000.00	1е тах 	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
1								
Form W-2 Wage an Statemen	d Tax	5070]	Department of	of the Treasury—Internal	Revenue Service		
	ployee's FEDERAL Tax Return. ed to the Internal Revenue Service.							

International Comprehensive Problem

Problem E - Holmes Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9- 2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
(Rev. 9- 2010)	intake/interview & Quality Review Sheet	

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. If you have any questions, please ask.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information											
Your First Name			Las	st Name				Are yo	u <u>a</u> U.S. (Citizen?	
Athens			Ho						S 🔲 No		
Spouse's First Name		M. I.	Las	st Name						. Citizen?	
Aurora		Е	Ho	olmes				× Yes	S No		
 Mailing Address Oak Street 		Apt#	ŧ	City Your Cit	h.,		State YS		Code ır ZIP Cod	40	
				Tour Cit	•		13	100	II ZIP COO	је	
4. Phone Primary: 312-555-XXXX	Other:				E-mail						
5. Your Date of Birth	6. Your C	Occup	ation		7. Are you	u Legally Blir	ıd		Yes X No		
09/23/1982	Military				8. Totally	and Perman	ently [= =			
9. Spouse's Date of Birth	10. Spous	e's O	ccupa		•	use Legally E				S ⊠ No	
08/17/1982	Clerk					and Perman				x No	
13. Can your parents or someon	ne else clai	m you	or yo	our spouse	on their tax	return?	Yes [× No	Unsu	е	
Part II. Family and Depen	dent Info	rma	tion								
☐ Single ☑ Married: Did you live wit	 ✓ Married: Did you live with your spouse during any part of the last six months of 2010? ✓ Yes ☐ No ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: 										
List the name of everyone be		ved in	vour	- home and	outside vou	ir home that	vou su	pporte	d durina :	2010.	
If additional space											
Name (first, last) Do not enter your name or Spouse's name below.	Date of (mm/do		(e.g. s	onship to you son, mother, sister)	Number of months lived in your home	US Citizen of resident of the US, Canada or Mexico (yes/no)	e a	single as of /31/10 es/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)	
(a)	(b)			(c)	(d)	(e)		(f)	(g)	(h)	
Montgomery B Holmes	02/04	/04		Son	12	Yes	,	Yes	Yes	No	

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at WI.Voltax@irs.gov.

Catalog Number 52121E

	Section A. To be completed by Taxpayer (continued)							
Par	t III.	Income	- In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)					
Yes	No	<u>Unsure</u>						
\times			Wages or Salary? (Form(s) W-2)					
	X	_	Tip Income?					
	X		Scholarships? (Forms W-2, 1098-T)					
	×	∐ 4.	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)					
	×	<u> </u>	Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)					
	X	☐ 6.	Alimony Income?					
	×	=	Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)					
	×	<u> </u>	Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)					
	X	9.	Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)					
	X	<u> </u>	Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)					
	X	<u> </u>	Unemployment Compensation? (Form(s) 1099-G)					
	X	<u> </u>	Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)					
	X	<u> </u>	Income (profit or loss) from Rental Property?					
X		14.	Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Trinity Hospital</u>					
			(Forms W-2 G, 1099-MISC)					
Par	t IV.	Expen	ses - In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)					
Yes	<u>No</u>	<u>Unsure</u>						
	\times	1.	Alimony: If yes, do you have the recipient's SSN? Yes No					
×		<u> </u>	Contributions to a retirement account? IRA Roth IRA 401K Other					
	X	3 .	Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)					
	X	4 .	Unreimbursed employee business expenses (such as mileage)?					
	×	<u> </u>	Medical expenses?					
	X	☐ 6.	Home mortgage interest?					
	X	7 .	Real estate taxes for your home or personal property taxes?					
	\times	<u> </u>	Charitable contributions?					
×	Ш	<u> </u>	Child/dependent care expenses that allowed you and your spouse, to work or to look for work?					
Par	t V.	Life Ev	ents - In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)					
Yes	<u>No</u>	<u>Unsure</u>						
	X	1.	Have a Health Savings Account? (Forms 5498-SA, 1099-SA)					
	X	2 .	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)					
	×	☐ 3.	Buy a home? If yes, closing date					
	×	4 .	Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?					
	×	<u> </u>	Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)					
	X	_	Live in an area that was affected by a natural disaster? If yes, where?					
	×	7 .	Receive the First Time Homebuyers Credit in previous years?					
	×	■ 8.	Pay any student loan interest?					
	X	<u> </u>	Make estimated tax payments or apply last year's refund to your 2010 tax?					
	_		If so how much?					
	X		If you are due a refund, would you like a direct deposit or split your refund?					
	×		If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?					
	X	∐ 12.	If you have a balance due, would you like information about all of your payment options? (such as					
			payment directly from your bank account, check, money order, credit/debit card or payment plan)					

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

193

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
☐ Yes ☐ No	Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
☐ Yes ☐ No ☐ N/A	Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ Yes ☐ No	5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

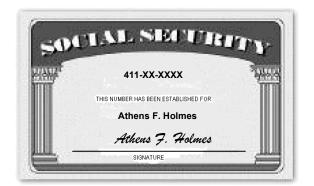
Use Publication 17, Your Federal Income Tax For Individuals and Publication 4012, Volunteer Resource Guide in making tax law determinations.

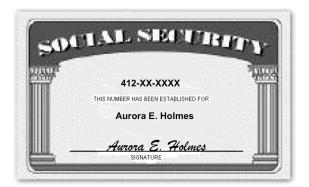
Catalog Number 52121E

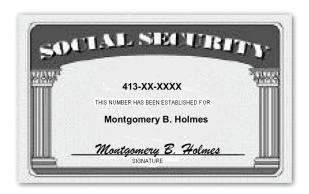
Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

- Section A & B of this form are complete.
- 2. Taxpayer's identity, address and phone number was verified.
- Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
- 4. Filing Status is correctly determined.
- Personal and Dependency Exemptions are entered correctly on the return.
- All income shown on source documents and noted in Sections A, part III is included on the tax return.
- 7. Any **Adjustments to Income** are correctly reported.
- 8. Standard, Additional or Itemized Deductions are correct.
- 9. All credits are correctly reported.
- Withholding shown on Forms W-2,1099 and Estimated Tax Payments are correctly reported.
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- 12. Correct SIDN is shown on the return.
- All Quality Review Issues above have been addressed and necessary changes have been made.







Interview Notes - Holmes

While using Form 13614-C to complete the interview with the Holmeses, the following information was used to complete the return.

- Athens was stationed in Mildenhall AFB (123 First Street) near Suffolk, England, IPP3AW, until January 2011 (if using 2009 software change to 2010). He had been there with his wife Aurora and his son Montgomery since May 2008.
- While there, Aurora was a data entry clerk for an England accounting firm (ABC, Ltd., 123 Shakespeare Road, Suffolk, England, IPP3AW). She had a statement of earnings from her employer, showing that she had been paid \$20,800 in 2010 while an employee. She also provided records that indicated she had paid \$2,080 in income taxes to the British taxing authority. All money amounts on the statements were in U.S. currency.
- The Holmeses provided records indicating that they had paid \$5,000 to Wee Care, a child care service on base, for babysitting services while they were at work. The address for Wee Care is 456 Second Street. The SSN for the babysitter is 404-XX-XXXX.
- They had no other income or any deductible expenses.
- They want to know which would be more favorable: to exclude Aurora's income or to use the foreign
 tax credit. Wages are considered general limitation income. Taxpayers cannot deduct, exclude, or claim
 a credit for any item that can be allocated to or charged against the excluded income. Neither Aurora
 nor Athens have ever filed a F2555 or 2555EZ before. Preparer can use "What If Mode" in TaxWise to
 determine the best outcome.
- They do not need a state return prepared for them. They did not itemize deductions last year. If there is
 a refund, they want the check mailed to their home. Neither Athens nor Aurora wish to contribute to the
 Presidential Election Campaign Fund.
- If using 2009 software, apply 2009 tax law. Athens and Aurora did not receive Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- In 2010 neither Athens nor Aurora received Economic Recovery Payments.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Line 7—Wages

	a Employee's social security number 411-XXX-XXXX							IRS website at .gov/efile
b Employer identification number (31-2XXXXXX		jes, tips, other cor ,080.30	mpensation	2 Federal income tax withheld \$2,424.00				
c Employer's name, address, and a	3 Social security wages\$35,874.005 Medicare wages and tips			4 Social security tax withheld \$2,224.19 6 Medicare tax withheld				
P.O. Box 8889 Indianapolis, IN 46	249-2410		\$35,874.00 7 Social security tips			\$520.17 8 Allocated tips		
d Control number			9 Advance EIC payment			10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Athens Holmes 2310 Oak Street Your City, State and ZIP Code				nqualified plans tory Retirement plan X	Third-party sick pay	12a See in 2 D 12b 2 C C C C C C C C C C C C C C C C C C	structions \$1,793	
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages	, tips, etc.	19 Local inco	me tax	20 Locality name

Form **W-2** Wage and Tax Statement

5070

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.